

INTERNAL CONTROLS BULLETIN

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Destination: Documentation

When going on vacation, there are strategies to consider. One strategy is to plan out every aspect, follow directions and make an itinerary of events, placing importance on sticking to a schedule. Another strategy could be to follow a plan for certain activities with specific time requirements while being spontaneous for the remainder of the vacation. Some choose a vacation without any plans or goals, opting for an adventurous, impulsive approach.

These options for enjoying vacation time are comparable to how an agency documents their process improvement and risk assessment. Much like a vacation itinerary, planning critical steps and following a set schedule is a beneficial approach. It welcomes input from all levels of the agency, the time needed to document assess risks and controls, then plan the details for corrective action. This strategy can ensure an agency completes key documentation and implements the best controls.

However, as agencies have experienced recently, process improvement and risk assessment can be spontaneous and unscheduled. There have been many changes, including financial and staffing resources, and adjustments in priorities. Benefits of these changes have led to new programs and processes, allowing for analysis of risk and controls ahead of time. Of course, adverse effects are delays to previously planned efforts to mitigate risks in other processes, still needing action from subject matter experts and management. An impromptu approach can also diminish key aspects of documentation and rush control evaluation.

Regardless of how to get there, the goals remain the same: evaluate and document risks ensuring processes include effectively operating controls. Documentation of the steps and results is critical. There are resources and procedures available for agencies to annually document what processes are working or which areas to improve on.

The Annual Internal Control System Certification is due August 31, 2021. The certification requirement for applicable executive branch agencies includes the Control System Assessment Tool (CSAT) and Agency Risk Assessment Plan. [These resources](#) provide standardized templates to document processes, risks, controls, and corrective action items for process and control improvement.

Suggested Action Steps

Plan your documentation by:

- Gathering input from employees and subject matter experts within the agency
- Discussing completed process improvement and risk mitigation from prior year(s)
- Prioritizing and planning process improvement in the upcoming year with responsible parties
- Documenting processes, results, plans for improvement, dates, and responsible parties on the CSAT and risk assessment plans

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Questions?

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